

# Integrated Postsecondary Education Data System (IPEDS) Finance—GASB Institutions Forms, Instructions, and Glossary



- *How will public institutions' IPEDS finance reporting be affected by new GASB guidelines?*

## About This Tool

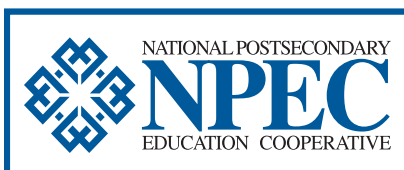
The Governmental Accounting Standards Board (GASB) has proposed new reporting guidelines that affect how public postsecondary institutions report financial information. A working group organized by NPEC developed an updated finance form consistent with GASB's new standards. The form is web-based, and includes instructions and a glossary of definitions. The glossary identifies differences in reporting for public institutions following the GASB guidelines and independent institutions following the Financial Accounting Standards Board (FASB) guidelines.

## Who Can Use This Tool

The forms, instructions, and glossary will help data providers prepare the IPEDS finance survey and it will allow other stakeholders analyze IPEDS finance data. Policy analysts will find the definitions and instructions helpful in using financial information and in identifying reporting differences between the public and independent institution sectors.

## How To Obtain This Tool

The updated financial reporting form, instructions, and glossary can be accessed from the NCES/IPEDS website at <http://nces.ed.gov/ipeds/web2000/GASB.asp>.



*The National Postsecondary Education Cooperative (NPEC) is a voluntary partnership of postsecondary institutions, associations, government agencies, and organizations. NPEC's mission is to promote the quality, comparability, and utility of postsecondary data and information that support policy development at the federal, state, and institution levels. NPEC receives funding from the National Center for Education Statistics (NCES), U.S. Department of Education.*